



State of North Dakota
Office of State Tax Commissioner

North Dakota Fuel Tax Rates - Effective November 1, 2006

Special Fuel Taxes On Sales To Consumers

Customer	Diesel/Heating Type	State Tax Charged	Refund Who Files	State Remarks
Federal Government	Dyed Undyed	No No	N/A N/A	
State and Local Governments	Dyed	Yes - 2%	N/A	
Nonlicensed equipment use	Dyed (L.S.)	Yes - 2%	N/A	
Licensed vehicles used for road construction and maintenance purposes	Undyed	Yes - \$.23	N/A	Must use undyed fuel.
Licensed vehicles other than those used for road construction and maintenance purposes.				
Native Americans on the reservation except Standing Rock and Spirit Lake	Dyed Undyed	No No	N/A N/A	Tax free deliveries only apply to Native Americans on the reservation of enrollment.
Bulk sales delivered to Native Americans on the reservation	Undyed	Yes - \$.23	Customer (Consumer)	Refund only applies to purchases on the reservation of enrollment.
For use in licensed vehicles				
Spirit Lake Reservation (effective November 1, 2006)	Dyed Undyed	No Yes - \$.23	Tribal tax not refunded	Tribal tax at retail level and on bulk sales to Native Americans
Bulk sales delivered to Native Americans on the reservation	Undyed	Yes - \$.23	Tribal tax not refunded	Non-native bulk sales charged state tax.
For use in licensed vehicles				
Standing Rock Reservation (effective November 1, 2006)	Dyed Undyed	No Yes - \$.23	Tribal tax not refunded	Tribal tax at retail level and on bulk sales to Native Americans
Bulk sales delivered to Native Americans on the reservation	Undyed	Yes - \$.23	Tribal tax not refunded	Non-native bulk sales charged state tax.
For use in licensed vehicles				
Consumers for Use in Licensed Vehicles	Dyed Undyed	N/A Yes - \$.23	N/A N/A	Licensed vehicles must use undyed fuel.
Buses and Municipally Owned Transit Systems	Dyed (L.S.) Undyed	N/A Yes - \$.23	N/A N/A	All buses use clear fuel.
Agricultural Use	Dyed Undyed	Yes - 2% Yes - \$.23	N/A N/A	Nonlicensed machinery or equipment can use dyed fuel.
Reefers	Dyed Undyed	Yes-2% Yes - \$.23	N/A N/A	
Railroads-Locomotives	Dyed Undyed	Yes-2% Yes - \$.23	N/A N/A	
Boats				
Recreational	Dyed Undyed	N/A Yes - \$.23	N/A N/A	
Commercial Fishing, Commercial Riverboats	Dyed Undyed	Yes - 2% Yes - \$.23	N/A N/A	
Heating Fuel	Dyed Undyed	Yes - 2% Yes - \$.23	N/A N/A	
Kerosene				
Consumers for use in Licensed Vehicles	Dyed Undyed	N/A Yes - \$.23	N/A N/A	Licensed vehicles must use undyed kerosene
Consumers as heating fuel	Dyed Undyed	Yes - 2% Yes - 2%	N/A N/A	
Liquefied Petroleum Gas				
Consumer for Use in Licensed Vehicles	N/A	Yes - \$.23	N/A	
Consumers for Use as Heating Fuel or for Use in Machinery or Equipment	N/A	Yes - 2%	N/A	
Note: For Federal tax purposes, certain taxes apply on fuel used in "highway" vehicles versus fuel used in "nonhighway" vehicles. For State tax purposes, certain taxes apply on fuel used in "licensed" vehicles versus fuel used in "nonlicensed" vehicles.		Note: The 2% tax is 2% of the price exclusive of tax.		

Motor Vehicle Fuel (Gasoline/Gasohol) Taxes On Sales To Consumers

Customer	Fuel Type	State Tax Charged	Refund Who Files	State Remarks
Federal Government	Gasoline Gasohol	No No	N/A N/A	
State and Local Government	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	Customer (Consumer) Customer (Consumer)	Refundable if used for construction, reconstruction or maintenance of roads.
Native Americans on the reservation except Standing Rock and Spirit Lake				
Bulk sales delivered to Native Americans on the reservation	Gasoline Gasohol	No No	N/A N/A	Tax free deliveries only apply to Native Americans on the reservation of enrollment.
For Use in Licensed Vehicles	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	Customer/Consumer	Refund only applies to purchases on the reservation of enrollment.
Spirit Lake Reservation (effective Nov. 1, 2006)	Gasoline Gasohol	Yes - \$.23	Tribal tax not refunded	Tribal tax at retail level; non-native bulk deliveries state tax.
Standing Rock Sioux Reservation	Gasoline Gasohol	Yes - \$.23	Tribal tax not refunded	Tribal tax at retail level; non-native bulk deliveries state tax.
Consumers for Use in Licensed Vehicles	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	N/A N/A	
Municipally Owned Transit Systems and Buses	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	N/A N/A	
Nonlicensed Vehicles Industrial/Business Use	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	Customer (Consumer) Customer (Consumer)	Refundable if used in nonlicensed equipment.
Nonlicensed Vehicles Agricultural Use	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	Customer (Consumer) Customer (Consumer)	Refundable if used in nonlicensed equipment.
Boats				
Recreational	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	N/A N/A	
Commercial Fishing	Gasoline Gasohol	Yes - \$.23 Yes - \$.23	Customer (Consumer) Customer (Consumer)	Refundable if used in boat for an industrial purpose.
		Note: State tax refunds are filed on an R-11 form. Note: Refund claims can be filed during the year the fuel is purchased when the refundable tax reaches \$400 or more. Otherwise, claims may be filed between January 1 and June 30 the year after the fuel is purchased.		

Jet Fuel - Aviation Gasoline Tax On Sales To Consumers

Customer	Fuel Type	State Tax Charged	Refund Who Files	State Remarks
Federal Government for Military Use	Jet Fuel Aviation Gas	No No	N/A N/A	
State Government	Jet Fuel Aviation Gas	Yes - \$.08 Yes - \$.08	Customer (Consumer) Customer (Consumer)	A 4% excise tax is deducted from the refund.
Local Governments	Jet Fuel Aviation Gas	Yes - \$.08 Yes - \$.08	Customer (Consumer) Customer (Consumer)	A 4% excise tax is deducted from the refund.
Domestic Air Carriers	Jet Fuel Aviation Gas	Yes - \$.08 Yes - \$.08	Customer (Consumer) Customer (Consumer)	A 4% excise tax is deducted from the refund.
Private and Industrial Aircraft	Jet Fuel Aviation Gas	Yes - \$.08 Yes - \$.08	Customer (Consumer) Customer (Consumer)	A 4% excise tax is deducted from the refund.
Private and Industrial Aircraft	Regular Gasoline For use in Aircraft	Yes - \$.08	Customer (Consumer)	A 4% excise tax is deducted from the refund.
		Note: State tax refunds are filed on an R-31 form.		